

In the Claims:

1. (Currently Amended)      An exhaust gas system for an internal combustion engine (1) of a motor vehicle,  
  
comprising two mufflers (3, 4), through which the exhaust gas is able to flow in a parallel fashion,  
  
wherein a switching unit (11) is provided which makes it possible to selectively convey the exhaust gas flow of the internal combustion engine (1) only or almost exclusively through the first muffler (3), or only or almost exclusively through the second muffler (4), or through both mufflers (3, 4) in a parallel fashion, and  
  
wherein the two mufflers (3, 4) are provided differently with respect to their muffling effect or flow resistance, and  
  
wherein a control device (14) is provided which actuates the switching unit (11) in dependence on the engine load or the speed of the internal combustion engine (1), and  
  
wherein the control device (14) actuates the switching unit (11) so that the exhaust gas ~~only or~~ predominantly flows through the first muffler (3) in a low speed range, ~~only or~~ predominantly flows through the second muffler (4) in a medium speed range, and flows through both mufflers (3, 4) in a parallel fashion in an upper speed range.
2. (Previously Presented)      The exhaust gas system according to claim 1, wherein the first muffler (3) has a higher muffling effect than the second muffler (4).
3. (Previously Presented)      The exhaust gas system according to claim 1, wherein the second muffler (4) has a lower flow resistance than the first muffler (3).
4. (Previously Presented)      The exhaust gas system according to claim 1, wherein the first muffler (3) is designed for achieving an optimized muffling effect while the second

muffler (4) is designed for achieving an optimized power of the internal combustion engine.

5. (Previously Presented) The exhaust gas system according to claim 1, wherein the first muffler (3) is designed for muffling low frequencies while the second muffler (4) is designed for muffling high frequencies.

6. Cancelled

7. Cancelled

8. Cancelled

9. (Previously Presented) The exhaust gas system according to claim 1, wherein the switching unit (11) can activate the second muffler (4) and additionally activate the first muffler continuously or in several stages.

10. (Previously Presented) The exhaust gas system according to claim 1, wherein two parallel exhaust gas pipe assemblies (5, 6) are provided, wherein one of the mufflers (3, 4) is respectively arranged in each exhaust gas pipe assembly, and wherein the exhaust gas pipe assemblies are connected to one another in a communicating fashion upstream of the mufflers (3, 4).

11. (Previously Presented) The exhaust gas system according to claim 10, wherein both exhaust gas pipe assemblies (5, 6) branch off a common master pipe that is connected to the internal combustion engine (1).

12. (Previously Presented) The exhaust gas system according to claim 10, wherein both exhaust gas pipe assemblies (5, 6) are separately connected to the internal combustion engine (1) and contain a common mixing chamber (7) between the internal combustion

engine (1) and the mufflers (3, 4), wherein the two exhaust gas pipe assemblies (5, 6) communicate with one another via said mixing chamber.

13. (Previously Presented) The exhaust gas system according to claim 10, wherein a third muffler (8) is provided, wherein the two exhaust gas pipe assemblies (5, 6) communicate with one another in this third muffler.
14. (Previously Presented) The exhaust gas system according to claim 13, wherein the switching unit (11) is integrated into the third muffler (8).
15. (Previously Presented) The exhaust gas system according to claim 1, wherein the switching unit (11) contains two switching elements (12, 13) that are respectively assigned to the first and the second muffler (3, 4) and designed for opening or closing the exhaust gas path leading to the assigned muffler (3, 4).
16. (Previously Presented) The exhaust gas system according to claim 15, wherein the two switching elements (12, 13) are respectively integrated into the first and the second muffler (3, 4).
17. (Previously Presented) The exhaust gas system according to claim 1, wherein the first muffler (3) and the second muffler (4) are respectively in the form of rear mufflers relative to the structure of the motor vehicle.
18. (Previously Presented) The exhaust gas system according to claim 13, wherein the third muffler (8) is in the form of a central muffler or a front muffler relative to the structure of the motor vehicle.
19. (Currently Amended) An exhaust gas system for an internal combustion engine (1) of a motor vehicle,

comprising two mufflers (3, 4), through which the exhaust gas is able to flow in a parallel fashion,

wherein a switching unit (11) is provided which makes it possible to selectively convey the exhaust gas flow of the internal combustion engine (1) only or almost exclusively through the first muffler (3), or only or almost exclusively through the second muffler (4), or through both mufflers (3,4) in a parallel fashion, and

wherein the two mufflers (3, 4) are realized differently with respect to their muffling effect or flow resistance, and

wherein a control device (14) is provided which actuates the switching unit (11) in dependence on the engine load or the speed of the internal combustion engine (1), and

wherein the control device (14) actuates the switching unit (11) so that the exhaust gas ~~only or~~ predominantly flows through the first muffler (3) in a low speed range, ~~only or~~ predominantly flows through the second muffler (4) in a medium speed range, and flows through both mufflers (3, 4) in a parallel fashion in an upper speed range.

20. Cancelled

21. (New) An exhaust gas system for an internal combustion engine (1) of a motor vehicle, comprising two mufflers (3, 4), through which the exhaust gas is able to flow in a parallel fashion, wherein a switching unit (11) is provided which makes it possible to selectively convey the exhaust gas flow of the internal combustion engine (1) only or almost exclusively through the first muffler (3), or only or almost exclusively through the second muffler (4), or through both mufflers (3, 4) in a parallel fashion, and

wherein the two mufflers (3, 4) are provided differently with respect to their muffling effect or flow resistance, and

wherein a control device (14) is provided which actuates the switching unit (11) in dependence on the engine load or the speed of the internal combustion engine (1), and

wherein the control device (14) actuates the switching unit (11) so that the exhaust gas ~~only or~~ predominantly flows through the first muffler (3) in a low speed range, ~~only or~~

predominantly flows through the second muffler (4) in a medium speed range, and flows through both mufflers (3, 4) in a parallel fashion in an upper speed range

wherein a control device (14) is provided which actuates the switching unit (11) in dependence on the engine load or the speed of the internal combustion engine (1), and

wherein the control device (14) actuates the switching unit (11) so that the exhaust gas: predominantly flows through the first muffler (3) in a low speed range,

predominantly flows through the second muffler (4) in a medium speed range, and

flows through both mufflers (3, 4) in a parallel fashion in an upper speed range, and

wherein the control device (14) actuates the switching unit (11) so that

at least 80 % or at least 90 % of the exhaust gas flow through the first muffler (3) in the lower speed range and

at least 80% or at least 90% of the exhaust gas flow through the second muffler (4) in the medium speed range.